

IN THE UNITED STATES BANKRUPTCY COURT FOR THE
EASTERN DISTRICT OF VIRGINIA
Richmond Division

NOTICE OF APPEARANCE

PLEASE TAKE NOTICE that the United States of America, hereby appears in this case by the United States Attorney.

REQUEST IS HEREBY MADE, pursuant to Fed. R. Bankr. Pro. 2002(j) and 9007 that all notices given or required to be given in this case and all papers, pleadings, motion, applications, plans and disclosure statements served or required to be served in this case shall be directed to undersigned counsel.

IN ADDITION, the United States makes specific request for all plans and disclosure statements filed in this proceeding.

IN ADDITION, with respect to any contested matter or adversary proceeding, service of all pleadings, motions, applications notices and all other documents shall also be made on the following pursuant to Fed. R. Bankr. Pro. 7004:

Attorney General of the United States
Main Justice Building, Room 5111
10th Street and Constitution Avenue, N.W.
Washington, D.C. 20530

Richard F. Stein
Special Assistant United States Attorney
D.C. Bar No. 931105
Counsel for the Internal Revenue Service
Eastern District of Virginia
600 East Main Street, Suite 1601
Richmond, Virginia 23219-2430
Tel: (804) 916-3945
Fax: (804) 916-3939

IN ADDITION, pursuant to Fed. R. Bankr. Pro. 2002 notices, including plans and disclosure statements, if applicable, must be sent to the specific department, agency or instrumentality of the United States through which the debtor became indebted.

PLEASE TAKE FURTHER NOTICE that neither this Notice of Appearance nor any subsequent pleading is intended to waive (i) the right to have final orders in non-core matters entered after *de novo* review by a district judge, (ii) the right to trial by jury, (iii) the right to have the reference withdrawn by the District Court, or (iv) any other rights, claims, actions, defenses, setoffs or recoupments to which the United States is or may be entitled to which the United States expressly reserves. Further, the United States reserves its objection to the jurisdiction of the Court over it and files this pleading as part of a limited appearance in this case pursuant to 28 U.S.C. §517. *See* McQuillen v. Nat'l Cash Register Co., 112 F.2d 877, 881-882 (4th Cir. 1940); Flatow v. Islamic Republic of Iran, 305 F.3d 1249 (D.C. Cir. 2002).

Respectfully submitted,

Dana J. Boente
Acting United States Attorney

By: /s/ Richard F. Stein
Richard F. Stein
Special Assistant United States Attorney

CERTIFICATE OF SERVICE

I hereby certify that I have served the foregoing Notice of Appearance upon all interested parties to this proceeding, by causing true and correct copies thereof to be placed in the United States mail, postage prepaid, addressed as follows:

David S. Berman
Riemer & Braunstein, LLP
Three Center Plaza
6th Floor
Boston, MA 02108

Bruce H. Besanko
9950 Mayland Drive
Richmond, VA 23233

Hamilton Beach Brands, Inc.
Bill Ray
4421 Waterfront Drive
Glen Allen, VA 23060

Neil E. Herman
Morgan, Lewis & Bockius, LLP
101 Park Ave.
New York, NY 10178-0600

Howland Commons Partnership, an Ohio gen partnership dba Howland Commons
Richard T. Davis, Esq.
2445 Belmont Avenue
P.O. Box 2186
Youngstown, OH 44504-0186

Scott R. Kipnis
Hofheimer Gartlis & Gross LLP
530 Fifth Ave.
New York, NY 10036

John L. Senica
Miller, Canfield, Paddock and Stone, PLC
225 W. Washington, Suite 2600
Chicago, IL 60606

Elizabeth Weller
Linebarger Goggan Blair & Sampson, LLP
2323 Bryan Street, Suite 1600
Dallas, TX 75201

I further certify a copy of foregoing will be filed with the United States Bankruptcy Court electronically in the CM/ECF system. Notice of this filing will be sent to all parties by operation of the Court's electronic filing system. Parties may access this filing through the Court's system. Parties currently listed by the CM/ECF system to receive electronic notice in this case are set forth below.

Mark K. Ames mark@taxva.com

Daniel F. Blanks dblanks@mcguirewoods.com

Sarah Beckett Boehm sboehm@mcguirewoods.com, kcain@mcguirewoods.com

Timothy Francis Brown brownt@arentfox.com, gaimo.christopher@arentfox.com

Mark E. Browning bk-mbrowning@oag.state.tx.us, sherri.simpson@oag.state.tx.us

Charles W. Chotvacs chotvacsc@ballardspahr.com,
aconway@taubman.com;Pollack@ballardspahr.com

Andrew S. Conway aconway@taubman.com

Heather D. Dawson hdawson@kkgpc.com, scarlberg@kkgpc.com

Bradford F. Englander benglander@linowes-law.com,
klevie@linowes-law.com;jkneeland@linowes-law.com;gduvall@linowes-law.com;nconst
antino@linowes-law.com;bnestor@linowes-law.com;aevert@linowes-law.com

David J. Ervin dervin@kelleydrye.com, KDWBankruptcyDepartment@kelleydrye.com

Douglas M. Foley dfoley@mcguirewoods.com

Jeremy S. Friedberg jsf@llff.com,
ecf@llff.com;gordon.young@llff.com;steven.leitess@llff.com

Laura Lawton Gee lgee@bakerlaw.com, cydavis@bakerlaw.com
William A. Gray bgray@sandsanderson.com, lhudson@sandsanderson.com

Steven H. Greenfeld steveng@cohenbaldinger.com

David A. Greer dgreer@davidgreerlaw.com, ecf@davidgreerlaw.com

Dion W. Hayes dhayes@mcguirewoods.com

Brian D. Huben brian.huben@kattenlaw.com,
carole.levine@kattenlaw.com;dustin.branch@kattenlaw.com;donna.carolo@kattenlaw.com

Leonidas Koutsouftikis lkouts@magruderpc.com, mcook@magruderpc.com

Richard E. Lear rlear@hklaw.com

James V. Lombardi jvlombardi@rossbanks.com

Henry Pollard Long hlong@hunton.com

John E. Lucian lucian@blankrome.com

Christine D. Lynch clynch@goulstonstorrs.com

Richard M. Maseles edvaecf@dor.mo.gov

Bruce H. Matson bruce.matson@leclairryan.com,
kim.lord@leclairryan.com;stacy.beaulieu@leclairryan.com

W. Clarkson McDow, Jr. USTPRegion04.RH. ECF@usdoj.gov

John G. McJunkin jmcjunkin@mckennalong.com, sparson@mckennalong.com

Kevin M. Newman knewman@menterlaw.com

Min Park mpark@cblh.com

David M. Poitras dmp@jmbm.com

Courtney E. Pozmantier cpozmantier@ktbslaw.com, mtuchin@ktbslaw.com

Fred B. Ringel fbr@robinsonbrog.com

Eric Christopher Rusnak eric.rusnak@klgates.com, klgatesbankruptcy@klgates.com

Joseph S. Sheerin jsheerin@mcguirewoods.com
Jeffrey L. Tarkenton jtarkenton@wCSR.com, toross@wCSR.com

Roy M. Terry rterry@durrettebradshaw.com, sryan@durrettebradshaw.com

Dylan G. Trache dtrache@wileyrein.com, rours@wileyrein.com

Ronald M. Tucker rtucker@simon.com,
cmartin@simon.com,rwoodruff@simon.com,psummers@simon.com,shclark@simon.com

Robert B. Van Arsdale Robert.B.Van.Arsdale@usdoj.gov,
USTPRegion04.RH.ECF@usdoj.gov

Mitchell B. Weitzman mweitzman@beankinney.com, npeele@beankinney.com

Lori L. Winkelmann lwinkelmann@quarles.com

Date: November 14, 2008

/s/ Richard F. Stein
Richard F. Stein